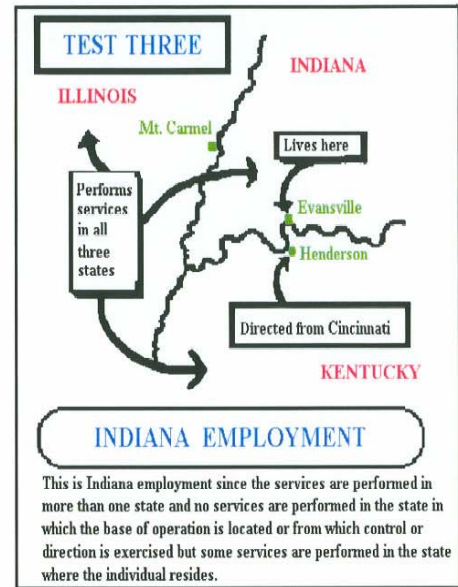
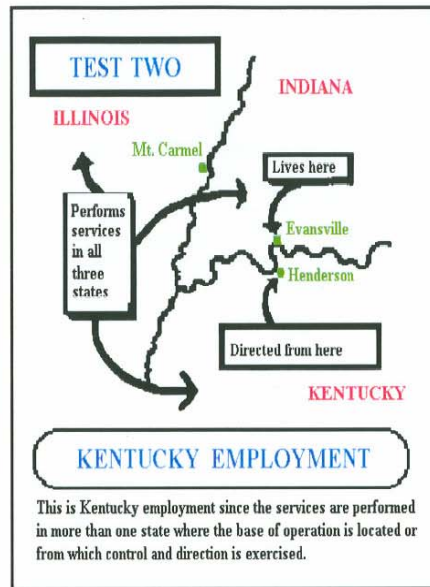
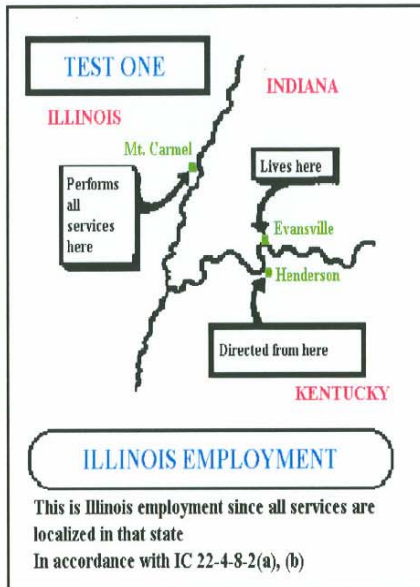




MULTI-STATE EMPLOYMENT

When an employee performs services in more than one state a determination must be made as to which state or states the employee earnings must be reported. In accordance with IC 224-8-2(a)-(e) and the U. S. Department of Labor Unemployment Insurance Program Letter No. 291 (July 1, 1952) the determination shall be made by applying the following test in the sequence indicated:

1. Is the individual's service localized in one state? If so, the employment is reportable to that state.
2. If the individual's service is not localized in anyone state, does the individual perform some service in the state in which the base of operations is located? If so, the employment is reportable to that state.
3. If the individual's service is not localized in anyone state and the individual does not perform any services in the state in which the base of operations is located, does the worker perform any service in the state from which their service is directed and controlled? If so, the employment is reportable to that state.
4. If none of the above criteria are met, in which state do they reside? The employment is reportable to the state in which the employee resides.



When an employee performs services in more than one state a determination must be made as to which state or states the employee earnings must be reported. In accordance with IC 22-4-8-2(a)-(e) and the U. S. Department of Labor Unemployment Insurance Program Letter No. 291 (July 1, 1952) the determination shall be made by applying the following tests in the sequence indicated:

1. Is the individual's service localized in one state? If so, the employment is reportable to that state.
2. If the individual's service is not localized in any one state, does the individual perform some service in the state in which the base of operations is located? If so, the employment is reportable to that state.
3. If the individual's service is not localized in any one state and the individual does not perform any services in the state in which the base of operations is located, does the worker perform any service in the state from which their service is directed and controlled? If so, the employment is reportable to that state.
4. If none of the above criteria are met, in which state do they reside? The employment is reportable to the state in which the employee resides.